

1 HJR361
2 185352-1
3 By Representatives Mooney, Butler, Hanes, Williams (JW),
4 Ledbetter, Farley, Pettus, Patterson, Weaver, Sessions,
5 Treadaway, Rowe, Williams (P), Ball, Whorton (I), Fincher,
6 Nordgren, Johnson (K), Shedd, Standridge, Garrett, Crawford,
7 Greer, Wingo, Clouse, Chesteen, Drake, Carns, Ellis, Holmes
8 (M), Brown, Beech, Beckman, McMillan, Sells, Baker, Shiver,
9 Moore (B), Davis and Wadsworth
10 RFD: Rules
11 First Read: 25-APR-17

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8 URGING THE DEPARTMENT OF REVENUE TO NOTIFY ALL
9 HOTELS, MOTELS, INNS, OR SIMILAR ACCOMMODATIONS REGULARLY
10 FURNISHED TO TRANSIENTS TO CEASE THE COLLECTION OF THE LODGING
11 TAX ON THE PROCEEDS FROM THE RENTAL OF ACCOMMODATIONS NOT
12 DESIGNED TO BE USED FOR TEMPORARY LIVING OR SLEEPING
13 ACCOMMODATIONS.
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15 WHEREAS, under existing law, the Alabama Tax
16 Tribunal ruled on December 10, 2014, that the lodging tax was
17 intended to apply only to a room or other closed, private
18 area, which a transient uses as a temporary living quarter or
19 abode in which to live and use as sleeping accommodations for
20 a short period; and

21 WHEREAS, more than two years later, the Department
22 of Revenue has continued to collect this tax which was
23 invalidated by the Alabama Tax Tribunal; now therefore,

24 BE IT RESOLVED BY THE LEGISLATURE OF ALABAMA, BOTH
25 HOUSES THEREOF CONCURRING, That we urge the Department of
26 Revenue to immediately notify all entities that remit lodging
27 tax to the State of Alabama that lodging tax is not due and

1 should not be collected on the proceeds from the rental of any
2 portion of a hotel, motel, inn, tourist camp, tourist cabin,
3 or any other place in which rooms, lodgings, or accommodations
4 are regularly furnished to transients which is not used as a
5 temporary living quarter or abode in which to live in and use
6 as sleeping accommodations for a short period, specifying that
7 the tax does not apply to convention facilities, banquet
8 halls, or meeting rooms.

9 BE IT RESOLVED BY THE LEGISLATURE OF ALABAMA, BOTH
10 HOUSES THEREOF CONCURRING, That copies of the resolution be
11 provided to Governor Kay Ivey and the Commissioner of the
12 Department of Revenue so that they will know the urgency and
13 concern of the Legislature and our request for this action.